

## Maine Revised Statutes

### Title 5: ADMINISTRATIVE PROCEDURES AND SERVICES

#### Chapter 68: INDIVIDUAL RETIREMENT ACCOUNT AND SIMPLIFIED EMPLOYEE PENSION PLANS FOR PUBLIC EMPLOYEES

##### §891. DEFINITIONS

As used in this chapter, unless the context otherwise indicates, the following terms have the following meanings. [1983, c. 791, §2 (NEW).]

**1. Employee.** "Employee" means any person whether appointed, elected or under contract, providing services for the State, county, municipality or other political subdivision, for which compensation is paid.

[ 1983, c. 791, §2 (NEW) .]

**2. Individual retirement account.** "Individual retirement account" means an individual retirement account that is in compliance with the United States Internal Revenue Code.

[ 1983, c. 791, §2 (NEW) .]

**3. Simplified employee pension plan.** "Simplified employee pension plan" means a simplified employee pension plan that is in compliance with the provisions of the United States Internal Revenue Code of 1954, as amended, as these provisions relate to simplified employee pension plans.

[ 1983, c. 791, §2 (NEW) .]

##### SECTION HISTORY

1983, c. 791, §2 (NEW).

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